



Postal Registration No. N. E.—771/2006-2008

The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 284

Shillong, Monday, September 16, 2019,

25th Bhadra, 1941 (S. E.)

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 13th September, 2019.

No.LB.84/LA/2019/6.—The Meghalaya Appropriation (No.III) Bill, 2019, introduced in the Meghalaya Legislative Assembly on the 13th September, 2019, together with the statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA APPROPRIATION (NO. III) BILL, 2019**A****BILL**

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of Meghalaya for the services of Financial Year ending on the thirty first day of March, 2020.

Be it enacted by the Legislature of the State of Meghalaya in the Seventieth Year of the Republic of India as follows:-

- | | |
|---|--|
| Short title | 1. This Act may be called the Meghalaya Appropriation (No. III) Act, 2019. |
| Withdrawal of ₹ 150,97,79,225/- from and out of the Consolidated Fund of Meghalaya for the financial year 2019-2020. | 2. From and out of the Consolidated fund of Meghalaya there may be paid and applied sums not exceeding those specified in Column (3) of the Schedule amounting in the aggregate to the sums of ₹ 150,97,79,225/- (Rupees one hundred and fifty crore ninety seven lakh seventy nine thousand two hundred and twenty five) only towards defraying the several charges which will come in course of payment during the financial year ending on the thirty first day of March, 2020 in respect of the services specified in Column (2) of the Schedule. |
| Appropriation | 3. The sums authorised to be withdrawn from and out of the Consolidated Fund of Meghalaya by this Act, shall be appropriated for the services and purposes expressed in the Schedule in relation to the financial year 2019-2020. |

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
01	<i>Revenue</i>			
	2011 PARLIAMENT/STATE/UNION TERRITORY LEGISLATURE			
	2058 STATIONERY AND PRINTING			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4058 CAPITAL OUTLAY ON STATIONERY & PRINTING			
	4216 CAPITAL OUTLAY ON HOUSING-			
	<i>Total Capital</i>			
	<i>Total of Grant 01</i>			
02	<i>Revenue</i>			
	2012 GOVERNOR			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4216 CAPITAL OUTLAY ON HOUSING			
	<i>Total Capital</i>			
	<i>Total of Grant 02</i>			
03	<i>Revenue</i>			
	2013 COUNCIL OF MINISTERS			
	2052 SECRETARIAT - GENERAL SERVICES			
	2070 OTHER ADMINISTRATIVE SERVICES,ETC.,			
	<i>Total Revenue</i>			
	<i>Total of Grant 03</i>			
04	<i>Revenue</i>			
	2014 ADMINISTRATION OF JUSTICE-			
	<i>Total Revenue</i>			
	<i>Total of Grant 04</i>			
05	<i>Revenue</i>			
	2015 ELECTIONS			
	<i>Total Revenue</i>			
	<i>Total of Grant 05</i>			
06	<i>Revenue</i>			
	2029 LAND REVENUE			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	2245 RELIEF ON ACCOUNT OF NATURAL CALAMITIES 2250 OTHER SOCIAL SERVICES 2552 NORTH EASTERN AREAS 3475 OTHER GENERAL ECONOMIC SERVICES <i>Total Revenue</i>			
	<i>Capital</i> 6225 LOANS FOR WELFARE OF SCHEDULE CASTES, SCHEDULE TRIBES, OTHER BACKWARD CLASSES AND MINORITIES 6250 LOANS FOR OTHER SOCIAL SERVICES 6401 LOANS FOR CROP HUSBANDRY <i>Total Capital</i>			
	<i>Total of Grant 06</i>			
07	<i>Revenue</i> 2030 STAMPS AND REGISTRATION <i>Total Revenue</i>			
	<i>Total of Grant 07</i>			
08	<i>Revenue</i> 2039 STATE EXCISE <i>Total Revenue</i>			
	<i>Total of Grant 08</i>			
09	<i>Revenue</i> 2040 TAXES ON SALES, TRADE ETC. 2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES <i>Total Revenue</i>			
	<i>Total of Grant 09</i>			
10	<i>Revenue</i> 2041 TAXES ON VEHICLES 2070 OTHER ADMINISTRATIVE SERVICES 2552 NORTH EASTERN AREAS 3055 ROAD TRANSPORT <i>Total Revenue</i>			
	<i>Capital</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS 5053 CAPITAL OUTLAY ON CIVIL AVIATION 5055 CAPITAL OUTLAY ON ROAD TRANSPORT <i>Total Capital</i>			
	Total of Grant 10			
11	<i>Revenue</i> 2045 OTHER TAXES AND DUTIES ON COMMODITIES AND SERVICES 2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT 2552 NORTH EASTERN AREAS 2801 POWER 2810 NEW AND RENEWABLE ENERGY <i>Total Revenue</i>			
	<i>Capital</i> 4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS 4801 CAPITAL OUTLAY ON POWER PROJECTS 6801 LOANS FOR POWER PROJECTS <i>Total Capital</i>			
	Total of Grant 11			
12	<i>Revenue</i> 2047 OTHER FISCAL SERVICES <i>Total Revenue</i>			
	Total of Grant 12			
13	<i>Revenue</i> 2013 COUNCIL OF MINISTERS 2052 SECRETARIAT - GENERAL SERVICES 2251 SECRETARIAT - SOCIAL SERVICES 3451 SECRETARIAT - ECONOMIC SERVICES <i>Total Revenue</i>			
	<i>Capital</i> 5275 CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES <i>Total Capital</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	Total of Grant 13			
14	<i>Revenue</i>			
	2053 DISTRICT ADMINISTRATION			
	2070 OTHER ADMINISTRATIVE SERVICES, ETC.,			
	<i>Total Revenue</i>			
	Total of Grant 14			
15	<i>Revenue</i>			
	2054 TREASURY AND ACCOUNTS ADMINISTRATION			
	<i>Total Revenue</i>			
	Total of Grant 15			
16	<i>Revenue</i>			
	2055 POLICE			
	2070 OTHER ADMINISTRATIVE SERVICES			
	2216 HOUSING			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4055 CAPITAL OUTLAY ON POLICE			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS.			
	4216 CAPITAL OUTLAY ON HOUSING			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	<i>Total Capital</i>			
	Total of Grant 16			
17	<i>Revenue</i>			
	2056 JAILS.			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS.			
	<i>Total Capital</i>			
	Total of Grant 17			
18	<i>Revenue</i>			
	2058 STATIONERY AND PRINTING			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4058 CAPITAL OUTLAY ON STATIONERY & PRINTING			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	4216 CAPITAL OUTLAY ON HOUSING -			
	<i>Total Capital</i>			
	Total of Grant 18			
19	<i>Revenue</i>			
	2052 SECRETARIAT GENERAL SERVICES			
	2059 PUBLIC WORKS			
	2203 TECHNICAL EDUCATION			
	2204 SPORT & YOUTH SERVICES			
	2205 ART AND CULTURE			
	2216 HOUSING			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS			
	4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE			
	4210 CAPITAL OUTLAY ON MEDICAL & PUBLIC HEALTH			
	4216 CAPITAL OUTLAY ON HOUSING			
	4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
	4404 CAPITAL OUTLAY ON DAIRY DEVELOPMENT			
	<i>Total Capital</i>			
	Total of Grant 19			
20	<i>Revenue</i>			
	2070 OTHER ADMINISTRATIVE SERVICES, ETC.,			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS			
	<i>Total Capital</i>			
	Total of Grant 20			
21	<i>Revenue</i>			
	2075 MISCELLANEOUS GENERAL SERVICES			
	2202 GENERAL EDUCATION			
	2203 TECHNICAL EDUCATION			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	2204 SPORT AND YOUTH SERVICES 2236 NUTRITION 2552 NORTH EASTERN AREAS <i>Total Revenue</i>			
	<i>Capital</i> 4202 CAPITAL OUTLAY ON EDUCATION, ARTS & CULTURE 4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS 6202 LOANS FOR EDUCATION, SPORTS, ART AND CULTURE <i>Total Capital</i>			
	<i>Total of Grant 21</i>			
22	<i>Revenue</i> 2070 OTHER ADMINISTRATIVE SERVICES, ETC., 2216 HOUSING 2235 SOCIAL SECURITY AND WELFARE 3454 CENSUS, SURVEY AND STATISTICS <i>Total Revenue</i>			
	<i>Total of Grant 22</i>			
23	<i>Revenue</i> 2070 OTHER ADMINISTRATIVE SERVICES, ETC., 2251 SECRETARIAT - SOCIAL SERVICES <i>Total Revenue</i>			
	<i>Total of Grant 23</i>			
24	<i>Revenue</i> 2071 PENSIONS AND OTHER RETIREMENT BENEFITS 2235 SOCIAL SECURITY AND WELFARE <i>Total Revenue</i>			
	<i>Total of Grant 24</i>			
25	<i>Revenue</i> 2075 MISCELLANEOUS GENERAL SERVICES <i>Total Revenue</i>			
	<i>Total of Grant 25</i>			
26	<i>Revenue</i> 2210 MEDICAL AND PUBLIC HEALTH			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	2211 FAMILY WELFARE			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4210 CAPITAL OUTLAY ON MEDICAL & PUBLIC HEALTH			
	4211 CAPITAL OUTLAY ON FAMILY WELFARE			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	<i>Total Capital</i>			
	Total of Grant 26			
27	<i>Revenue</i>			
	2215 WATER SUPPLY AND SANITATION			
	2216 HOUSING			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4215 CAPITAL OUTLAY ON WATER SUPPLY AND SANITATION			
	4216 CAPITAL OUTLAY ON HOUSING			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	<i>Total Capital</i>			
	Total of Grant 27			
28	<i>Revenue</i>			
	2216 HOUSING			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4216 CAPITAL OUTLAY ON HOUSING			
	6216 LOANS FOR HOUSING			
	<i>Total Capital</i>			
	Total of Grant 28			
29	<i>Revenue</i>			
	2216 HOUSING			
	2217 URBAN DEVELOPMENT			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	Capital 4216 CAPITAL OUTLAY ON HOUSING 4217 CAPITAL OUTLAY ON URBAN DEVELOPMENT 4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS 6217 LOANS FOR URBAN DEVELOPMENT Total Capital			
	Total of Grant 29			
30	Revenue 2220 INFORMATION AND PUBLICITY 2552 NORTH EASTERN AREAS Total Revenue			
	Capital 4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS Total Capital			
	Total of Grant 30			
31	Revenue 2230 LABOUR EMPLOYMENT AND SKILL DEVELOPMENT Total Revenue			
	Total of Grant 31			
32	Revenue 3456 CIVIL SUPPLIES Total Revenue			
	Capital 4408 CAPITAL OUTLAY ON FOOD STORAGE AND WAREHOUSING Total Capital			
	Total of Grant 32			
33	Revenue 2053 DISTRICT ADMINISTRATION 2062 VIGILANCE 2070 OTHER ADMINISTRATIVE SERVICES, ETC., 2075 MISCELLANEOUS GENERAL SERVICE 2235 SOCIAL SECURITY & WELFARE Total Revenue	36,93,725		36,93,725
		36,93,725		36,93,725

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	Capital			
	6235 -LOANS FOR SOCIAL SECURITY AND WELFARE			
	<i>Total Capital</i>			
	Total of Grant 33	36,93,725		36,93,725
34	Revenue			
	2225 WELFARE OF SCHEDULE CASTES, SCHEDULES TRIBES,OTHER BACKWARD CLASSES AND MINORITIES			
	2235 SOCIAL SECURITY AND WELFARE			
	2236 NUTRITION			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	Capital			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS.			
	4235 CAPITAL OUTLAY ON SOCIAL SECURITY & WELFARE			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	6225 LOANS FOR WELFARE OF SC/ST AND OBC			
	<i>Total Capital</i>			
	Total of Grant 34			
35	Revenue			
	2225 WELFARE OF SCHEDULE CASTES, SCHEDULES TRIBES,OTHER BACKWARD CLASSES AND MINORITIES			
	2235 SOCIAL SECURITY AND WELFARE			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	Capital			
	6225 LOANS FOR WELFARE OF SC/ST AND OBC			
	<i>Total Capital</i>			
	Total of Grant 35			
36	Revenue			
	2070 OTHER ADMINISTRATIVE SERVICES,ETC.,			
	2075 MISCELLANEOUS GENERAL SERVICE			
	2235 SOCIAL SECURITY AND WELFARE			
	<i>Total Revenue</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	Total of Grant 36			
37	<i>Revenue</i>			
	2250 OTHER SOCIAL SERVICES			
	2552 NORTH EASTERN AREAS			
	3451 SECRETARIAT - ECONOMIC SERVICES			
	<i>Total Revenue</i>			
	Total of Grant 37			
38	<i>Revenue</i>			
	2552 NORTH EASTERN AREAS			
	3451 SECRETARIAT - ECONOMIC SERVICES			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	5475 CAPITAL OUTLAY ON OTHER GENERAL ECONOMIC SERVICES.			
	<i>Total Capital</i>			
	Total of Grant 38			
39	<i>Revenue</i>			
	2425 CO-OPERATION			
	2435 OTHER AGRICULTURAL PROGRAMMES			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4425 CAPITAL OUTLAY ON CO-OPERATION			
	4435 CAPITAL OUTLAY ON OTHER AGRICULTURAL PROGRAMMES			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	6425 LOANS FOR CO-OPERATION			
	<i>Total Capital</i>			
	Total of Grant 39			
40	<i>Revenue</i>			
	2552 NORTH EASTERN AREAS			
	3451 SECRETARIAT ECONOMIC SERVICES-			
	<i>Total Revenue</i>			
	<i>Capital</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	<i>Total Capital</i>			
	Total of Grant 40			
41	<i>Revenue</i>			
	3454 CENSUS,SURVEY AND STATISTICS			
	<i>Total Revenue</i>			
	Total of Grant 41			
42	<i>Revenue</i>			
	2216 HOUSING-			
	3475 OTHER GENERAL ECONOMIC SERVICES-			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4216 CAPITAL OUTLAY ON HOUSING			
	<i>Total Capital</i>			
	Total of Grant 42			
43	<i>Revenue</i>			
	2216 HOUSING-			
	2401 CROP HUSBANDRY			
	2408 FOOD STORAGE AND WAREHOUSING			
	2415 AGRICULTURAL RESEARCH AND EDUCATION			
	2435 OTHER AGRICULTURAL PROGRAMMES			
	2552 NORTH EASTERN AREAS			
	2702 MINOR IRRIGATION			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4216 CAPITAL OUTLAY ON HOUSING-			
	4401 CAPITAL OUTLAY ON CROP HUSBANDRY (SHARE CAPITAL)			
	4416 INVESTMENTS IN AGRICULTURAL FINANCIAL INST.			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	<i>Total Capital</i>			
	Total of Grant 43			
	<i>Revenue</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
44	2701 MEDIUM IRRIGATION			
	2711 FLOOD CONTROL AND DRAINAGE			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4701 CAPITAL OUTLAY ON MEDIUM IRRIGATION.			
	4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
	<i>Total Capital</i>			
	<i>Total of Grant 44</i>			
45	<i>Revenue</i>			
	2216 HOUSING-			
	2402 SOIL AND WATER CONSERVATION			
	2415 AGRICULTURAL RESEARCH AND EDUCATION			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4216 CAPITAL OUTLAY ON HOUSING			
	4402 CAPITAL OUTLAY ON SOIL AND WATER CONSERVATION			
	<i>Total Capital</i>			
	<i>Total of Grant 45</i>			
46	<i>Revenue</i>			
	2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT-			
	2552 NORTH EASTERN AREAS			
	2575 OTHER SPECIAL AREA PROGRAMMES			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	<i>Total Capital</i>			
	<i>Total of Grant 46</i>			
47	<i>Revenue</i>			
	2216 HOUSING-			
	2235 SOCIAL SECURITY & WELFARE			
	2403 ANIMAL HUSBANDRY-			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	2415 AGRICULTURAL RESEARCH AND EDUCATION			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS.			
	4403 CAPITAL OUTLAY ON ANIMAL HUSBANDRY			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	6225 LOANS FOR WELFARE OF SC/ST AND OBC			
	6403 LOANS FOR ANIMAL HUSBANDRY			
	<i>Total Capital</i>			
	<i>Total of Grant 47</i>			
48	<i>Revenue</i>			
	2216 HOUSING-			
	2404 DAIRY DEVELOPMENT			
	2415 AGRICULTURAL RESEARCH AND EDUCATION			
	<i>Total Revenue</i>			
	<i>Total of Grant 48</i>			
49	<i>Revenue</i>			
	2216 HOUSING-			
	2405 FISHERIES			
	2415 AGRICULTURAL RESEARCH AND EDUCATION			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4216 CAPITAL OUTLAY ON HOUSING-			
	4405 CAPITAL OUTLAY ON FISHERIES			
	<i>Total Capital</i>			
	<i>Total of Grant 49</i>			
50	<i>Revenue</i>			
	2406 FORESTRY AND WILDLIFE		30.00,000	30.00,000
	2415 AGRICULTURAL RESEARCH AND EDUCATION			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>		30,00,000	30,00,000
	<i>Capital</i>			
	4406 CAPITAL OUTLAY ON FORESTRY AND WILD LIFE			
	<i>Total Capital</i>			
	<i>Total of Grant 50</i>		30,00,000	30,00,000
51	<i>Revenue</i>			
	2216 HOUSING-			
	2236 NUTRITION-			
	2401 CROP HUSBANDRY			
	2501 SPECIAL PROGRAMMES FOR RURAL DEVELOPMENT-			
	2505 RURAL EMPLOYMENT.			
	2515 OTHER RURAL DEVELOPMENT PROGRAMMES			
	2552 NORTH EASTERN AREAS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4216 CAPITAL OUTLAY ON HOUSING-			
	4515 CAPITAL OUTLAY ON OTHER RURAL DEVELOPMENT PROGRAMMES -			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	6515 LOANS FOR OTHER RURAL DEVELOPMENT PROGRAMME			
	<i>Total Capital</i>			
	<i>Total of Grant 51</i>			
52	<i>Revenue</i>			
	2852 INDUSTRIES			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4854 CAPITAL OUTLAY ON CEMENT AND NON-METALLIC MINERAL INDUSTRIES			
52	4885 OTHER CAPITAL OUTLAY ON INDUSTRIES AND MINERALS			
	6885 OTHER LOANS TO INDUSTRIES AND MINERALS			
	<i>Total Capital</i>			
	<i>Total of Grant 52</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
53	<i>Revenue</i> 2216 HOUSING- 2552 NORTH EASTERN AREAS 2851 VILLAGE AND SMALL INDUSTRIES-			
	<i>Total Revenue</i>			
	<i>Capital</i> 4851 Capital Outlay on Village and Small Industries. 6851 LOAN FOR VILLAGES & SMALL INDUSTRIES			
	<i>Total Capital</i>			
	Total of Grant 53			
54	<i>Revenue</i> 2216 HOUSING- 2552 NORTH EASTERN AREAS 2851 VILLAGE AND SMALL INDUSTRIES-			
	<i>Total Revenue</i>			
	<i>Capital</i> 4216 CAPITAL OUTLAY ON HOUSING- 4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS 4851 Capital Outlay on Village and Small Industries. 6851 LOAN FOR VILLAGES & SMALL INDUSTRIES			
	<i>Total Capital</i>			
	Total of Grant 54			
55	<i>Revenue</i> 2552 NORTH EASTERN AREAS 2853 NON FERROUS MINING AND METALLURGICAL INDUSTRIES			
	<i>Total Revenue</i>	30,85,500		30,85,500
	<i>Capital</i> 4216 CAPITAL OUTLAY ON HOUSING- 4853 CAPITAL OUTLAY ON NON-FERROUS MINING AND METALLURGICAL INDUSTRIES			
	<i>Total Capital</i>	30,85,500		30,85,500
	Total of Grant 55	30,85,500		30,85,500
	<i>Revenue</i>			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
56	2059 PUBLIC WORKS			
	3054 ROADS AND BRIDGES			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	5054 CAPITAL OUTLAY ON ROADS AND BRIDGES	150,00,00,000		150,00,00,000
	<i>Total Capital</i>	150,00,00,000		150,00,00,000
	<i>Total of Grant 56</i>	150,00,00,000		150,00,00,000
57	<i>Revenue</i>			
	2552 NORTH EASTERN AREAS			
	3452 TOURISM			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4059 CAPITAL OUTLAY ON PUBLIC WORKS.			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	5275 CAPITAL OUTLAY ON OTHER COMMUNICATION SERVICES			
	5452 CAPITAL OUTLAY ON TOURISM			
	7452 Loans for Tourism.			
	<i>Total Capital</i>			
	<i>Total of Grant 57</i>			
58	<i>Revenue</i>			
	2204 SPORT AND YOUTH SERVICES			
	2552 NORTH EASTERN AREAS			
	3606 AID MATERIALS AND EQUIPMENTS-			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	<i>Total Capital</i>			
	<i>Total of Grant 58</i>			
59	<i>Revenue</i>			
	2075 MISCELLANEOUS GENERAL SERVICES			
	3451 SECRETARIAT - ECONOMIC SERVICES			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	<i>Total Revenue</i>			
	<i>Capital</i>			
	5465 INVESTMENT IN GENERAL FINANCIAL & TRAINING INSTITUTIONS			
	<i>Total Capital</i>			
	<i>Total of Grant 59</i>			
60	<i>Revenue</i>			
	2235 SOCIAL SECURITY AND WELFARE			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	7610 LOANS TO GOVERNMENT SERVANTS ETC..			
	<i>Total Capital</i>			
	<i>Total of Grant 60</i>			
61	<i>Capital</i>			
	7615 MISCELLANEOUS LOANS			
	<i>Total Capital</i>			
	<i>Total of Grant 61</i>			
62	<i>Capital</i>			
	7810 INTER-STATE SETTLEMENT			
	<i>Total Capital</i>			
	<i>Total of Grant 62</i>			
63	<i>Capital</i>			
	7999 APPROPRIATION TO CONTINGENCY FUND			
	<i>Total Capital</i>			
	<i>Total of Grant 63</i>			
64	<i>Revenue</i>			
	2205 ART AND CULTURE			
	2552 NORTH EASTERN AREAS			
	3425 OTHER SCIENTIFIC RESEARCH			
	3454 CENSUS,SURVEY AND STATISTICS			
	<i>Total Revenue</i>			
	<i>Total of Grant 64</i>			
65	<i>Revenue</i>			
	2216 HOUSING-			
	2552 NORTH EASTERN AREAS			
	2701 MEDIUM IRRIGATION.			

(1)	(2)	(3)		
Grant No.	Services & Purposes (Major Heads)	Sums not exceeding		
		Voted by Assembly	Charged on the Consolidated fund	Total
	2702 MINOR IRRIGATION			
	2711 FLOOD CONTROL AND DRAINAGE			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	4552 CAPITAL OUTLAY ON NORTH EASTERN AREAS			
	4701 CAPITAL OUTLAY ON MEDIUM IRRIGATION.			
	4702 CAPITAL OUTLAY ON MINOR IRRIGATION			
	4711 CAPITAL OUTLAY ON FLOOD CONTROL PROJECTS			
	<i>Total Capital</i>			
	Total of Grant 65			
	<i>Revenue</i>			
	2049 INTEREST PAYMENTS			
	<i>Total Revenue</i>			
	<i>Capital</i>			
	6003 INTERNAL DEBT OF THE STATE GOVERNMENT			
	<i>Total Capital</i>			
	<i>Capital</i>			
	6004 LOANS AND ADVANCES FROM THE CENTRAL GOVERNMENT			
	<i>Total Capital</i>			
	<i>Revenue</i>			
	2048 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT			
	<i>Total Revenue</i>			
	<i>Revenue</i>			
	2051 PUBLIC SERVICE COMMISSION			
	<i>Total Revenue</i>			
	TOTAL.	150,61,19,225	3000000	150,91,19,225

FINANCIAL MEMORANDUM

An amount of ₹150,97,79,225/- will be involved from the Consolidated Fund of the State in implementing this Bill.

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of Article 205 of the Constitution of India, to provide for the Appropriation of certain further sums out of the Consolidated Fund of Meghalaya for the financial year 2019-2020.

CONRAD K. SANGMA,

Chief Minister,
In-charge Finance.

ANDREW SIMONS,

Commissioner & Secretary,
Meghalaya Legislative Assembly.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 285

Shillong, Monday, September 16, 2019

25th Bhadra, 1941 (S. E.)

PART-V

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 13th September, 2019.

No.LB.99/LA/2019/3. – The Meghalaya Goods and Services Tax (Amendment) Bill, 2019 introduced in the Meghalaya Legislative Assembly on the 13th September, 2019 together with the Statement of Objects and Reasons is published under Rule 71 of the Rules of Procedure and Conduct of Business in the Meghalaya Legislative Assembly for general information.

THE MEGHALAYA GOODS AND SERVICES TAX (AMENDMENT) BILL, 2019

A

BILL

further to amend the Meghalaya Goods and Services Tax Act, 2017 (Meghalaya Act No. 10 of 2017)

Be it enacted by the Legislature of Meghalaya in the Seventieth year of the Republic of India as follows:-

Short title and commencement.

1. (1) This Act may be called the Meghalaya Goods and Services Tax (Amendment) Act, 2019.
- (2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government of Meghalaya may, by notification in the official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of Section 2.

2. In Section 2 of the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), -
 - (1) in clause (4), for the words "the Appellate Authority and the Appellate Tribunal", the words, brackets and figures "the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of Section 171" shall be substituted;
 - (2) in clause (16), for the words "Central Board of Excise and Customs", the words "Central Board of Indirect Taxes and Customs" shall be substituted;
 - (3) in clause (17), for sub-clause (h), the following, sub-clause shall be substituted, namely:-
 "(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and";
 - (4) clause (18) shall be omitted;
 - (5) in clause (35), for the word, brackets and letter "clause (c)", the word, brackets and letter "clause (b)" shall be substituted;
 - (6) in clause (69), in sub-clause (f), after the word and figures "Article 371", the words, figures and letter "and Article 371J" shall be inserted;
 - (7) in clause (102), the following Explanation shall be inserted, namely, -
 'Explanation.— For the removal of doubts, it is hereby clarified that the expression "services" includes facilitating or arranging transactions in securities;'

Amendment of Section 7.

3. In Section 7 of the principal Act, with effect from the 1st day of July, 2017, -
 - (1) in sub-section (1),-
 - (a) in clause (b), after the words "or furtherance of business;", the word "and" shall be inserted and shall always be deemed to have been inserted;

- (b) in clause (c) after the words "a consideration", the word "and" shall be omitted and shall always be deemed to have been omitted;
 - (c) clause (d) shall be omitted and shall always be deemed to have been omitted;
 - (2) after sub-section (1), the following sub-section shall be inserted and shall always be deemed to have been inserted, namely: -
 - "(1A) where certain activities or transactions, constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.";
 - (3) in sub-section (3), for the words, brackets and figures "sub-sections (1) and (2)", the words, brackets, figures and letter "sub-sections (1), (1A) and (2)" shall be substituted.
- Amendment of Section 9.**
4. In Section 9 of the principal Act, for sub-section (4), the following sub-section shall be substituted, namely:-
- "(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Ordinance shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both."
- Amendment of Section 10.**
5. In Section 10 of the principal Act, -
- (1) in sub-section (1) -
 - (a) for the words "in lieu of the tax payable by him, an amount calculated at such rate", the words, brackets and figures "in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate" shall be substituted;
 - (b) in the proviso, for the words "one crore rupees, as may be recommended by the Council.", the words "one crore and fifty lakh rupees as may be recommended by the Council:" shall be substituted;
 - (c) after the existing proviso, the following new proviso shall be inserted, namely:-

"Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II, of value not exceeding ten per cent, of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.";
 - (2) in sub-section (2), for clause (a), the following clause shall be substituted, namely:-
 - "(a) save as provided in sub-section (1), he is not engaged in the supply of services;"

- | | | |
|---------------------------------|----|--|
| Amendment of Section 13. | 6. | In Section 13 of the principal Act, in sub-section (2), the words, brackets and figure "sub-section (2) of" occurring at clause (a) and (b), shall be omitted. |
| Amendment of Section 16. | 7. | <p>In Section 16 of the principal Act, in sub-section (2),-</p> <p>(1) in clause (b), for the Explanation, the following Explanation shall be substituted, namely:-</p> <p>"Explanation.- For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services -</p> <p>(i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;</p> <p>(ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person."</p> <p>(2) in clause (c), for the word and figures "Section 41", the words, figures and letter "Section 41 or Section 43A" shall be substituted.</p> |
| Amendment of Section 17. | 8. | <p>In Section 17 of the principal Act, -</p> <p>(1) in sub-section (3), the following Explanation shall be inserted, namely: -</p> <p>"Explanation.- For the purposes of this sub-section, the expression "Value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule.";</p> <p>(2) in sub-section (5), for clauses (a) and (b), the following clauses shall be substituted, namely:-</p> <p>(a) "(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:-</p> <p>(A) further supply of such motor vehicles; or</p> <p>(B) transportation of passengers; or</p> <p>(C) imparting training on driving such motor vehicles;</p> <p>(aa) vessels and aircraft except when they are used-</p> <p>(i) for making the following taxable supplies, namely: -</p> <p>(A) further supply of such vessels or aircraft; or</p> <p>(B) transportation of passengers; or</p> <p>(C) imparting training on navigating such vessels; or</p> <p>(D) imparting training on flying such aircraft;</p> <p>(ii) for transportation of goods;</p> |

- (ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):

Provided that the input tax credit in respect of such services shall be available –

- (i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;
- (ii) where received by a taxable person engaged -
- (I) in the manufacture of such motor vehicles, vessels or aircraft; or
- (II) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;
- (b) the following supply of goods or services or both-
- (i) food and beverages, outdoor catering, beauty treatment, - health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available, **where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;**

- (ii) membership of a club, health and fitness centre; and
- (iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available **where it is obligatory for an employer to provide the same to its employees under any law for the time being in force".**

**Amendment of
Section 20.**

9. In Section 20 of the principal Act, in the Explanation, in clause (c), for the words and figures "under entry 84", the words, figures and letter "under entries 84 and 92A" shall be substituted.

**Amendment of
Section 22.**

10. In Section 22 of the principal Act,-
- (i) in sub-section (I), for the word "ten" occurring in the last line, the word "twenty", shall be substituted;
- (ii) after sub-section (4), explanation in clause (iii) shall be omitted.

**Amendment of
Section 24.**

11. In Section 24 of the principal Act, in clause (x), after the words "commerce operator", the words and figures "who is required to collect tax at source under Section 52" shall be inserted.

**Amendment of
Section 25.**

12. In Section 25 of the principal Act, -
- (1) in sub-section (1), after the proviso and before the Explanation, the following proviso shall be inserted, namely: -

"Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005 (Central Act 28 of 2005), in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the State.";

- (2) in sub-section (2), for the proviso, the following proviso shall be substituted, namely: -

"Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed".

**Amendment of
Section 29.**

13. In Section 29 of the principal Act, -

- (1) in the heading after the word "Cancellation", the words "or suspension" shall be inserted;

- (2) in sub-section (1), after clause (c), the following proviso shall be inserted, namely: -

"Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed.";

- (3) in sub-section (2), after the proviso, the following proviso shall be inserted, namely:-

"Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed."

**Amendment of
Section 34.**

14. In Section 34 of the principal Act, -

- (1) in sub-section (1),-

- (a) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

- (b) for the words "a credit note", the words "one or more credit notes for supplies made in a financial year" shall be substituted;

- (2) in sub-section (3),-

- (a) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;

- (b) for the words "a debit note", the words "one or more debit notes for supplies made in a financial year" shall be substituted.

**Amendment of
Section 35.**

15. In Section 35 of the principal Act, in sub-section (5), the following proviso shall be inserted, namely:-

"Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force."

**Amendment of
Section 39.**

16. In Section 39 of the principal Act,-
- (1) in sub-section "(1),-
 - (a) for the words "in such form and manner as may be prescribed", the words "in such form, manner and within such time as may be prescribed" shall be substituted;
 - (b) the words "on or before the twentieth day of the month succeeding such calendar month or part thereof." shall be omitted;
 - (c) the following proviso shall be inserted, namely: -
 "Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein.";
 - (2) in sub-section (7), the following proviso shall be inserted, namely: -
 "Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.";
 - (3) in sub-section (9),-
 - (a) for the words "in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed", the words "in such form and manner as may be prescribed" shall be substituted;
 - (b) in the proviso, for the words "the end of the financial year", the words "the end of the financial year to which such details pertain" shall be substituted.

**Insertion of
Section 43A**

17. After Section 43 of the principal Act, the following new Section 43A shall be inserted, namely, -
- "43A. Procedure for furnishing return and availing input tax credit.**
- (1) Notwithstanding anything contained in sub-section (2) of Section 16, Section 37 or Section 38, every registered person shall in the returns furnished under sub-section (1) of Section 39 verify, validate, modify or delete the details of supplies furnished by the suppliers.
 - (2) Notwithstanding anything contained in Section 41, Section 42 or Section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.
 - (3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.
 - (4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent.

Of the input tax credit available, on the basis of details furnished by the suppliers under the said sub-section.

(5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.

(6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.

(7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.

(8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,-

- (a) within six months of taking registration;
- (b) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount, shall be such as may be prescribed."

**Amendment of
Section 48.**

18. In Section 48 of the principal Act, in sub-section (2),-
- (1) after the words and figures "Section 44", the words and figures "Section 45" shall be inserted; and
 - (2) after the words and figures "Section 45", the words "and to perform such other functions" shall be inserted.

**Amendment of
Section 49.**

19. In Section 49 of the principal Act,-
- (1) in sub-section (2), for the word and figures "Section 41", the words, figures and letter "Section 41 or Section 43A" shall be substituted;
 - (2) in sub-section (5),-
 - (a) in clause (c), the following proviso shall be inserted, namely: -
"Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;"

**Insertion of new
Section 49A and
Section 49B.**

20. After Section 49 of the principal Act, the following Section 49A and Section 49B respectively shall be inserted, namely:-

Utilisation of input tax credit subject to certain conditions	"49A	Notwithstanding anything contained in section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.
Order of Utilisation of the input tax credit	49B	Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of Section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, Central tax, State tax, as the case may be, towards payment of any such tax".
Amendment of Section 52.	21.	In Section 52 of the principal Act, in sub-section (9), for the word and figures "Section 37", the words and figures "Section 37 or Section 39" shall be substituted.
Amendment of Section 54.	22.	In Section 54 of the principal Act in clause (2) of the Explanation, - (a) in sub-clause (c), in item (i), after the words "foreign exchange", the words "or in Indian rupees wherever permitted by the Reserve Bank of India" shall be inserted; (b) for sub-clause (e), the following sub-clause shall be substituted, namely:- "(e) in the case of refund of unutilized input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under Section 39 for the period in which such claim for refund arises;".
Amendment of Section 79.	23.	In Section 79 of the principal Act, after sub-section (4), the following Explanation shall be inserted, namely: - 'Explanation.—For the purposes of this Section, the word 'person' shall include "distinct persons" as referred to in sub-section (4) or, as the case may be, sub-section (5) of Section 25.'
Amendment of Section 107.	24.	In Section 107 of the principal Act, in sub-section (6), in clause (b), after the words "arising from the said order," the words "subject to a maximum of rupees twenty-five crore," shall be inserted.
Amendment of Section 112.	25.	In Section 112 of the principal Act, in sub-section (8), in clause (b), after the words "arising from the said order," the words "subject to a maximum of rupees fifty crore," shall be inserted.
Amendment of Section 129.	26.	In Section 129 of the principal Act, in sub-section (6), for the words "seven days" occurring at both the places, the words "fourteen days" shall be substituted.
Amendment of Section 143.	27.	In Section 143 of the principal Act, in sub-section (1), in clause (b), after the proviso, the following proviso shall be inserted, namely:- "Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively."

Amendment of Schedule I.	28.	In Schedule I of the principal Act, in paragraph 4, for the words "taxable person", the word "person" shall be substituted.
Amendment of Schedule II.	29.	In Schedule II of the principal Act, in the heading, after the word "ACTIVITIES", the words "OR TRANSACTIONS" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017.
Amendment of Schedule III.	30.	In Schedule III of the principal Act, - <ol style="list-style-type: none"> (1) after paragraph 6, the following paragraphs shall be inserted, namely:- <p>"7. Supply of goods from a place outside India to another place outside India without such goods entering into India.</p> <p>8. (a) Supply of warehoused goods to any person before clearance for home consumption;</p> <p>(b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption.";</p> (2) The Explanation shall be numbered as Explanation 1 and after Explanation 1 as so numbered, the following Explanations shall be inserted, namely: - <p>"Explanation 2.- For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962 (Central Act 52 of 1962)".</p>
Repeal and Savings.	31.	<ol style="list-style-type: none"> (1) The Meghalaya Goods and Services Tax (Amendment) Ordinance, 2019 (Meghalaya Ordinance No. 6 of 2019) is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

STATEMENT OF OBJECTS AND REASONS

The Meghalaya Goods and Services Tax (Amendment) Ordinance, 2019 which was promulgated to amend the Meghalaya Goods and Services Tax Act, 2017 so as to raise the threshold for registration under the Act from the present annual turnover exceeding Rupees Ten Lakhs to Rupees Twenty Lakhs to give relief to a significant number of small tax payers, to enable suspension of the certificate of registration of a tax payer pending cancellation of the same to provide relief from having to comply with provisions of the act till such cancellation, to enable issuance of one credit or debit note for one or more tax invoices issued during a financial year, to simplify return filing, to enable extending composition rate of tax to supplier of services other than restaurant service, to provide for allowing input tax credit only on matched invoices and other changes to make for ease of doing business and for administrative reasons needs to be regularized by placing the Bill of the same for passing by the State Legislature;

Hence this Bill.

Minister-in-charge

ANDREW SIMONS,
Commissioner & Secretary,
Meghalaya Legislative Assembly.

FINANCIAL MEMORANDUM

The provisions of this Bill when enacted and enforced will be administered by the staff of the Taxation Department and no additional expenditure will be necessary for the purpose.

Minister-in-charge